



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN  
Comptroller

DR. KENNETH M. STONE, CPA  
Internal Audit Executive

*Internal Audit Section*

Carnahan Courthouse Building  
1114 Market St., Room 642  
St. Louis, Missouri 63101  
(314) 622-4723  
Fax: (314) 613-3004

June 29, 2011

Dr. Jon Bauer, CFO  
East Central College  
1964 Prairie Dell Rd  
St. Louis, MO 63084

RE: Workforce Investment Act (WIA) (Project #2011-SLATE6)

Dear Mr. Barnett:

Enclosed is a report of the fiscal monitoring review of East Central College, a non-for-profit organization, for the period July 1, 2010 through December 31, 2010. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of East Central College. Fieldwork was completed on February 9, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

Cc: Michael Holmes, Executive Director, SLATE  
Kim Neske, Fiscal Manager, SLATE



# CITY OF ST. LOUIS CITY OF ST. LOUIS

**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)  
WORKFORCE INVESTMENT ACT (WIA)**

**EAST CENTRAL COLLEGE  
CONTRACT #413-11  
CFDA #17.258 AND #17.259**

**FISCAL MONITORING REVIEW  
JULY 1, 2009 THROUGH DECEMBER 31, 2010**

**PROJECT #2011-SLATE6**

**DATE ISSUED: JUNE 29, 2011**

**Prepared By:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)  
WORKFORCE INVESTMENT ACT (WIA)  
EAST CENTRAL COLLEGE  
FISCAL MONITORING REVIEW  
JULY 1, 2010 THROUGH DECEMBER 31, 2010**

**TABLE OF CONTENTS**

<b>Description</b>	<b>Page(s)</b>
<b>INTRODUCTION</b>	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
<b>SUMMARY OF OBSERVATIONS</b>	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

## **INTRODUCTION**

### **Background**

**Contract Name:** East Central College

**Contract Numbers:** 413-11 Training Program

**CFDA Numbers:** 17.258 and 17.259

**Contract Period:** July 1, 2010 through June 30, 2011

**Contract Amount:** \$ 244,600

Contract #413-11 provided Workforce Investment Act (WIA) Training program that funded services for the Agency in Health Care, IT and Green Technology in the greater St. Louis area. The educational training they receive provided credential in all three fields. In addition, they were placed into unsubsidized employment and any related employment.

### **Purpose**

The purpose of the review was to determine the Agency's compliance with federal, state and local SLATE requirements for the period July 1, 2010 through December 31, 2010, and make recommendations for improvements as considered necessary.

### **Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed, as considered necessary. Fieldwork was completed on February 9, 2011.

### **Exit Conference**

There were no current observations; therefore, and exit conference was not considered necessary.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not fully comply with federal, state and local SLATE requirements.

### **Status of Prior Observations**

This is the Agency's first fiscal monitoring report; therefore, there were no previous observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the year ended June 30, 2010; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated November 11, 2010 and rendered unqualified opinions on the general purpose financial statements and the major federal awards. There were no material weaknesses or significant deficiencies identified on the general purpose financial statements and the major federal awards. There were no observations required to be reported in accordance with OMB Circular A-133.

The Agency qualified as a low-risk auditee.

### **Summary of Current Observations**

There were no current observations.